

Mass. Form CA-6 Application for Abatement/Amended Return

A horizontal number line with 20 equally spaced tick marks. The line starts with a vertical line at the left end, and there are no numerical labels or arrows at the ends.

Fruit	Number of People
Apple	8
Banana	4
Orange	2
Grape	1

6. Please state the issues involved (attach additional statement if necessary), including all facts and relevant statutory references (MGL, Ch. 62–65C, 121A and 138), and enclose any exhibits that substantiate this change in tax or request for penalty waiver. See instructions on reverse for further guidance.

Be sure to sign and date on reverse. Mail to: Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7031, Boston, MA 02204.

Pursuant to MGL, Ch. 62–65C, 121A and 138, the taxpayer named herein makes application for abatement of the tax assessed for the period(s) stated, to the extent set forth herein. [Consent is hereby given, pursuant to Chapter 58A, Section 6, for the Commissioner of Revenue to act upon this application after six months from the date of filing. This consent is provided to protect your rights where processing of your application for abatement is delayed for any reason. Your consent may be withdrawn at any time.] If you do not consent, or withdraw your consent, the application for abatement is deemed denied (1) at the expiration of six months from the date of filing or (2) the date consent is withdrawn, whichever is later. If you choose not to consent, you must strike out the sentences in brackets and fill in oval ☐. Signed under the penalties of perjury.

Sign here. Under penalties of perjury, I declare that to the best of my knowledge and belief the information herein is true, correct and complete.

Taxpayer signature

Title of taxpayer (if applicable)

Daytime phone

Date

Spouse's signature (if filing jointly)

Date

Preparer's signature and attestation. (Fill in oval ☐) I attest that I prepared this form, and that the statements contained herein, including information furnished to me by the taxpayer, are true and correct to the best of my knowledge, information and belief.

Preparer's signature (if representing taxpayer, complete Power of Attorney below)

Preparer's title

Date

Power of Attorney. (Fill in oval ☐) I, the taxpayer shown on this application, hereby appoint the following individual(s) as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Massachusetts Department of Revenue for the above tax period(s).

Name of attorney-in-fact

PTIN

Phone number

Address

City/Town

State

Zip

The attorney-in-fact is authorized, subject to limitations set forth below or to revocation, to receive confidential information and to perform any and all acts that the principal(s) can perform with respect to the above-specified tax matters, excluding the power to receive refund checks.

Attorney-in-fact is not authorized to:

Signature of taxpayer

Signature of Attorney-in-fact

Prerequisites for Filing an Application for Abatement

Two requirements must be met in order for an application for abatement to be valid. First, the required return must have been filed for the period stated on the application. Second, the application must be submitted to DOR within one of the following time limits, whichever is later:

- Within three years from the due date for filing the return (regardless of any extension of time to file);
- Within two years from the date the tax was assessed or deemed to be assessed;
- Within one year from the date the tax was paid;
- Within 60 days of DOR's determination of a responsible person's liability, if applicable;
- Within any agreed-upon extension of time for assessment of taxes under MGL, Ch. 62C, sec. 27; or
- Within one year from the date of the final federal determination, including acceptance of an amended federal return by the Internal Revenue Service under MGL, Ch. 62C, sec. 30. If, as a result of a change in federal taxable income, a taxpayer believes that a lesser tax was due the Commonwealth than was previously assessed, the taxpayer may file an abatement claim. If applicable, please submit documentation to substantiate this claim.

Instructions

Complete this application carefully, as mistakes will cause delays in processing. Generally, you are not obligated to pay and will not be subject to involuntary collection activities on tax, interest or applicable penalties that you dispute while your abatement application is under consideration, or while any denial of your abatement claim is on appeal at the Appellate Tax Board or Probate Court. However, interest and, in some cases, penalties will accrue on any unpaid amount for which you are ultimately held responsible. Please note that the statute of limitations on collections will generally be suspended during the appeal process. You may wish to pay the amount you are disputing to stop the accrual of interest and applicable penalties. A refund, with applicable interest, will be issued if the abatement is approved and the assessment has been paid.

To determine the appropriate documentation to include when requesting an abatement of tax, please see our online **Abatement Guide** at www.massdor.com, or call (617) 887-MDOR or, toll-free in Massachusetts, 1-800-392-6089. You do not need to complete this form if you are requesting an adjustment to payments. To resolve the matter, simply call to speak with a customer service representative.

Note

You do not have to compute the change to your tax. DOR will notify you of any additional taxes or refund due. However, if you do wish to compute the change, complete and enclose a revised copy of your return with this form. If you owe additional tax, please enclose a check or money order payable to the Commonwealth of Massachusetts and write your identification number on the front of your check or money order in the lower left corner.

Mail to

Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7031, Boston, MA 02204.